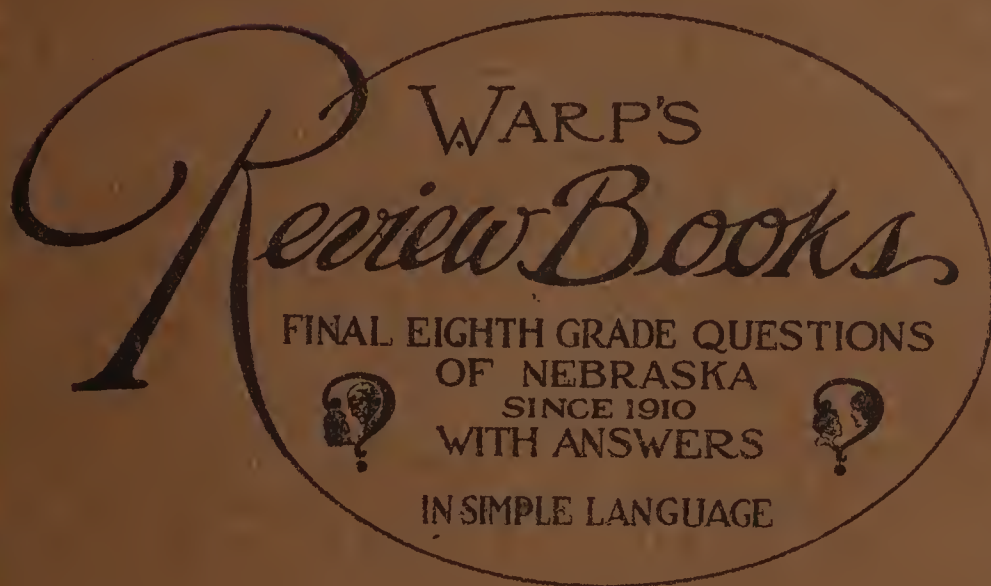


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PENMANSHIP
DRAWING
and
BOOKKEEPING



PRICE, 40 CENTS

Warp Publishing Company
Minden, Nebraska

WARP'S REVIEW BOOKS

Bookkeeping, Penmanship and Drawing Questions

Issued by
Nebraska State Department of Education
For the
FINAL EIGHTH GRADE EXAMINATIONS
DURING THE PAST TWELVE YEARS

ANSWERS IN SIMPLE LANGUAGE

By
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For Twelve Years Teacher in Rural and City Schools

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PREFACE

Ever since the Educational Department of Nebraska began issuing Eighth Grade examination questions, there has been need of a book, or books, containing comprehensive answers.

To do justice to a work of this kind and not make it voluminous has been no light task as it has meant many months of patient research and labor of condensing from the best authorities. There may be undiscovered errors in the books and we would gratefully acknowledge any corrections of such.

Reviews form an important part of school work and every child must be led to recall again and again the knowledge he has acquired. It is better for him to have a few facts well learned than many facts poorly learned.

The object of these Review Books, in which we have endeavored to make the answers concise, yet comprehensive, is to render it easy for the busy teacher to test the classes daily, no matter how hard pressed for time.

To those teachers who possess a library of books bearing upon all the themes taught in our schools, these books may not appeal, but to the thousands of young teachers who have had little experience and possess, at best, a very limited library and who are earnestly seeking to do their best in the school-room, we sincerely hope these volumes may prove helpful.

THE AUTHORS.

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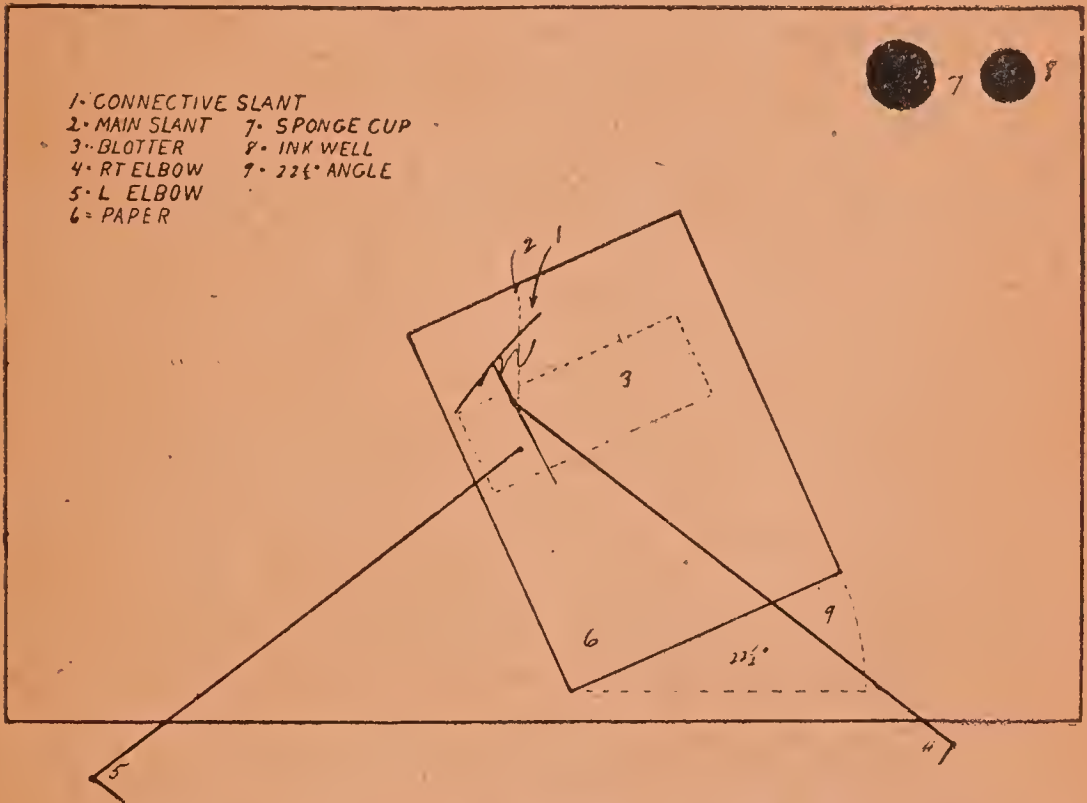
WARP PUBLISHING COMPANY

Minden, Nebraska

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Penmanship

1. Describe the proper manner of holding the pen, the proper position of the body while writing, and the proper position of the paper.



The pen should be held loosely between the thumb and the first two fingers. The hand should rest on the little finger and the tip of the fourth finger, gliding freely over the paper. The penholder should point near the shoulder.

Position of body.—Keep both elbows near the edge of the desk. By so doing the shoulders are kept even and the spine straight laterally. Lean

slightly forward, bending at the hips. The feet should rest flat on the floor.

Position of paper.—The paper should be held neither parallel with the desk nor at right angles with the forearm but midway between these two so that the lower left hand corner and the upper right hand corner points toward the center of the body.

2. What are movement exercises and of what use are they?

Movement exercises are forms upon which we practice to develop a free easy movement. They relieve muscular tension and produce correct form.

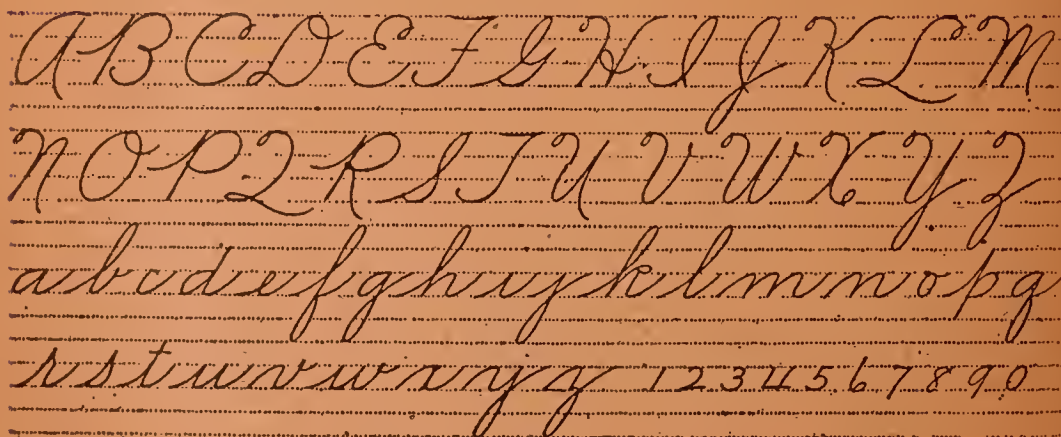
3. Name three essentials of a good penman.

Rapidity, legibility, ease and endurance are the requisites of a good penman.

4. Name two requisites of a good penman.

See No. 3.

Make a list of the capital letters.



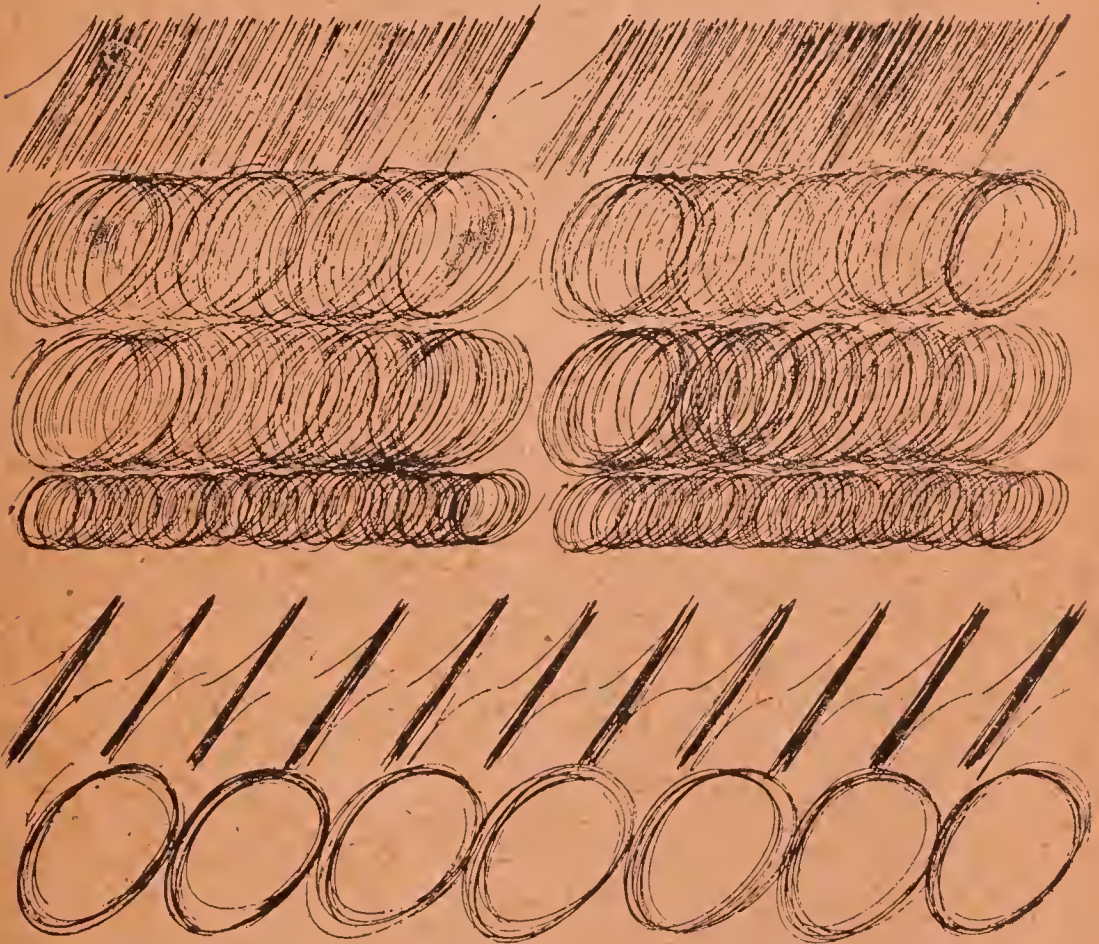
6. What is the difference between the muscular and the finger system?

Finger movement is forms produced by propelling the pen with the muscles of the fingers and is usually a slow cramped motion.

Muscular movement is forms produced by propelling the pen with the large muscles of the forearm. It is a free, easy motion.

7. Write one line of any good movement exercise.

Write any of the movement exercises such as the direct, reverse or continuous oval.



8. Why is muscular movement better than finger movement?

Because in muscular movement the pen is propelled by the large muscles of the arm which are capable of doing a great deal of work with but little fatigue. It makes for forceful, easy writing. In finger movement the fingers are too short to propel the pen rapidly. They soon tire and fail to do the work rapidly or well.

9. Make a list of two-space letters.

Most authors give t and d as two space letters. See No. 6 for illustration of height of letters.

10. What constitutes good writing ?

Good writing is that which is easily read and rapidly written.

11. If you are a poor writer how may you improve your writing ?

A poor writer can improve himself by studying and practicing some good system of penmanship.

12. Write the figures.

See No. 6 for illustration of figures.

13. What are the advantages of muscular writing ?
See No. 8.

14. Of what benefit are movement exercises ?
See No. 2.

15. Name two things necessary in order to be a good penman.

To realize the importance of good writing and be ambitious to possess it.

16. Give three movement drills of one line each.

Three good movement drills are the direct oval, indirect oval and the push and pull exercise as shown in answer No. 18.

17. Make a list of the one space letters.

One space letters: a c e i m n o u v w x.

See No. 6 for illustration of height of letters.

18. Write one line each of direct and reverse oval.
Write three capital letters illustrating each use.



4 o o o o o o o o o o o o o o o o

5 o o o o o o o o o o c c c c c

6 a a a a a a a a a a a a a

7 o o o o o o o o o o k k k k k

8 p p p p p p p p p p p p p p

9 o o o o o o o o o o 2 2 2 2 2 2 2 2 2 2

10 a a a a a a a a a a x x x x x x x x x x

11 B B B B B B B B B B B B B B B B

19. Name two things that have helped you to improve your penmanship.

Answers vary. See 15.

20. Write the letters of the alphabet, grouping them according to the number of spaces above or below the base line.

Most authors give them as follows:

One space letters given in No. 17.

Two space letters given in No. 9.

One and one fourth space letters r and s.

Two space above and one below is p.

Three above or loop letters are b, h, k and l.

Three above and two below is f.

One above and two below are g, q, y, z, j.

See No. 6.

21. What system of penmanship is taught in your county? What are some of its good points?

Counties vary. Perhaps the two methods best known are Palmer and Zanerian. They are both based on muscular movement which develops rapidity and legibility. They also have excellent award systems for stimulating interest in the subject of penmanship.

22. How would you show the pupil how to overcome the natural tendency to muscular rigidity?

The suggestion of holding the pen loosely and sitting in a relaxed position often helps to overcome muscular rigidity.

23. (a) What is the object of counting in penmanship drills? (b) Explain how you would start first grade children in writing.

(a) The object is to develop a light, uniform motion in class practice. It makes the work more interesting and tones down the movement of the naturally nervous pupil and acts as a constant spur to the slow pupil. It is one of the best means

of arousing enthusiasm, keeping the class working together, and giving definite ideas as to how fast to write.

(b) I would start children on large movement exercises at the board, to avoid the habit of gripping the pencil and acquiring the finger movement.

24. What use do you make of the blackboard: (a) by the teacher; (b) by the pupil?

(a) Teachers should use the board to illustrate form and demonstrate the movement, how fast to write and in which direction.

(b) The children should be sent to the board frequently to practice the same work as at the desk. Often a pupil is able to do well upon the board, work which he did poorly upon paper. After learning to do it on the board he can do it equally well upon paper.

25. Give rule for the position a writer should occupy in using muscular movement.

See No. 1

26. What four things are brought about by the use of muscular movement?

Legibility, rapidity, ease and endurance.

27. Why is it best for young children to write with pencil or crayon and much larger than ordinary script?

Because, by so doing, we avoid pupils acquiring the habit of finger movement. It is natural for the child to write large, using the arm muscles but if we require small letters, he will attempt them with finger motion.

28. Give your reason for the lack of interest shown by pupils in becoming good penmen? How can we correct this?

The reason for a lack of interest is that very few teachers know the subject well enough to teach it and consequently in many schools this subject is omitted from the program. The remedy is, better prepared teachers who go before the class fired with enthusiasm and the class will quickly catch the spirit and greatly improved writing will be the result.

29. What two aims should be recognized in teaching writing? How are these aims to be acquired?

Good form and freedom of movement. These can be acquired by drilling on the various movement exercises, paying attention to the position of body, pen and paper.

30. Write the capital stem letters; the capital loop letters.

The capital stem letters are H, K, M, N, U, V, W, X, Y, Z.

The capital loop letters are G, I, J, L, S.

See No. 6 for illustration of these letters.

31. Upon what is the development of a good business hand dependent?

Upon the faithfulness with which a person practices a prescribed course of some good system of penmanship.

32. What time of day would you consider best to teach penmanship? Why? How much time should be devoted to it each week?

The writing lesson should not follow active outdoor exercise and should come late, rather than

early in the day. There should be one period of at least fifteen minutes each day. It is well to encourage pupils to practice the drills at spare moments, as well as insisting on muscular movement in all written work.

33. Write three capital letters which require a movement similar (a) to that of the direct oval; (b) three capital letters which require a movement similar to reverse oval.

(a) Three capital letters requiring a movement similar to the direct oval are O, C and A as illustrated in exercises 4, 5 and 6 of Answer 18.

(b) Three capital letters which require a movement similar to a reverse oval are P, Q and B as illustrated by exercises 8, 9 and 11 of Answer 18.

34. Write a letter ordering a bill of goods.

Minden, Nebr.,
December 4, 1920.

Montgomery Ward and Co.
Chicago, Ill.

Gentlemen:

Find enclosed a check amounting to \$20.60 (twenty-sixty) for which please send me the following order by express at your earliest convenience.

One Riverside casing 30x3 1-2.....	\$18.00
One inner tube	\$ 2.60
Total	\$20.60

I am,
Yours truly,
John Doe.

35. Write your favorite memory gem.

Answers vary. The following is good:

*Four things a man must learn to do
If he would make his calling true
To think without confusion clearly
To love his fellow men sincerely
To act from honest motives purely
To trust in God and heaven securely*
H. V. D.

36. Write the following capitals, grouping according to similarity of movement: O, A, M, Q, C, N, V, E, Y.

A, O, E, C, are based on the direct oval. M, N, indirect oval.

Q, V, Y, on the compound curve.

37. Write a negotiable note.

\$45.00

Minden, Nebr.,

August 4, 1921.

Six months after date I promise to pay John Smith or order Forty-five Dollars, value received with interest.

R. O. Jamison.

38 Write a receipt in favor of your county superintendent for ten dollars in full payment for services as clerk in his office.

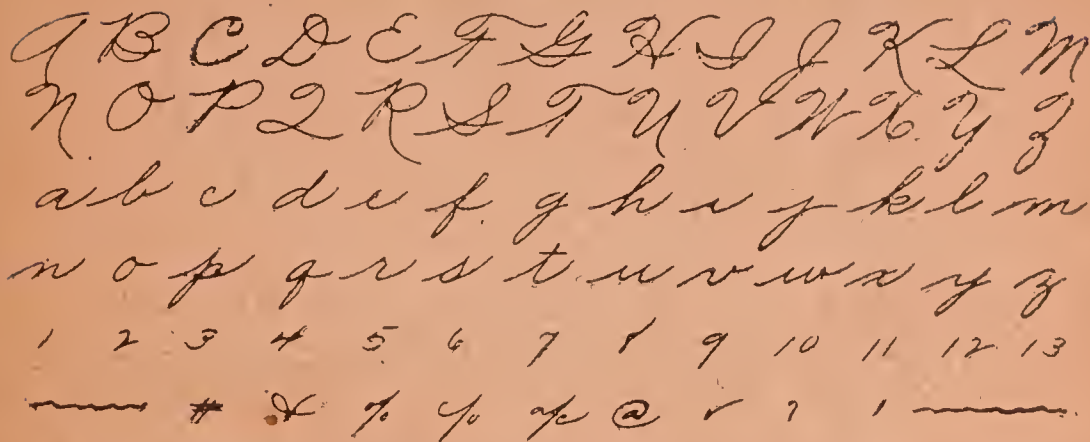
\$10.00

Minden, Nebr.,

October 4, 1920.

Received from (Co. Supt.) Ten and no — 100 Dollars, payment in full for services as clerk in the office.
(Pupil)

39 Write the figures, capitals, and small letters.



40. What has rate of speed to do with good writing?
Correct speed forces a light firm line. Too little, results in shaky lines while excessive speed causes irregular letter formation.

41. Name the points to be observed in writing a letter.

The points to be observed in letter writing are:

1. Heading, which includes the place and date.
2. Introduction, which includes the name and address of the person to whom you are writing, and the salutation.
3. Body, which includes all friendly or business communications. Care should be taken to properly punctuate, paragraph and allow margins.
4. Complimentary close, includes words of courtesy or respect which follow a letter.
5. Signature is the name of the writer of the letter.

42. How may muscular movement in writing be acquired?

It may be acquired by constant practice of muscular movement exercises as well as doing all written work with muscular movement.

43. Write the proper form for the heading and salutation of a business letter.

See No. 34.

44. Write the ten digits as a specimen of your handwriting.

See No. 39 for illustration of these figures.

45. Write all letters other than one space letters, illustrating their height.

See No. 6 for illustration of letters.

46. Write a letter (and address an envelope which you will draw) accepting an invitation to take dinner with a friend.

Minden, Nebr.

July 12, 1921.

Dear Susie:

It was kind of you to invite me for dinner next Wednesday and I shall be only too glad to accept for I know we will have a delightful visit.

Accept my thanks for the invitation.

Your friend,

Sara.

Miss Susie Smith,

Minden,

Nebraska.

47. How much time has been devoted each day to penmanship in your school, and at what time has it been taught during the day? (b) Do you think this enough to make you a good penman?

(a) Answers vary. (b) See 32.

48. Write the small letters and the figures as a specimen of your best writing. Now try to make the rest of your paper compare with this, your best writing.

See No. 6 for illustration of letters and figures.

49. What are three of the good points in the system of penmanship taught in your county?

The system most extensively used is the Palmer.

Three good points of this system are that it teaches (1) Ease of movement; (2) Speed; and (3) Legibility.

50. You are a poor writer. How may you improve your writing?

I would improve my writing by carefully following instructions in some good manual.

51. Should speed have anything to do with good writing? If so, why?

It should. See No. 40.

DRAWING

1. Why do we study pictures? Name three pictures you like and tell why you like them.

To cultivate an understanding of type forms of nature and art.

To develop aesthetic judgment as well as appreciation of the great paintings.

Answers will vary. "Angelus," by Millet. Because it shows the devotion of the people, together with their simple life.

"The Mill," by Jacob Ruysdael, because, without a single feature of grandeur in the scenery, but with the grouping of the vessels and the breaking of the sea, it makes a very impressive scene, representing the dead calm before the storm.

"The Sower," by Millet; there is something grand about this character with the violent gesture and rugged outlines.

2. Draw an open book. A closed book.

Self explanatory.

3. Draw a bushel basket filled with potatoes.

Self explanatory.

4. Make a drawing that will indicate spring of the year.

Draw a scene showing trees in bloom.

5. What is meant by free-hand drawing?

Drawing executed by the hand without the aid of instruments, except pencil.

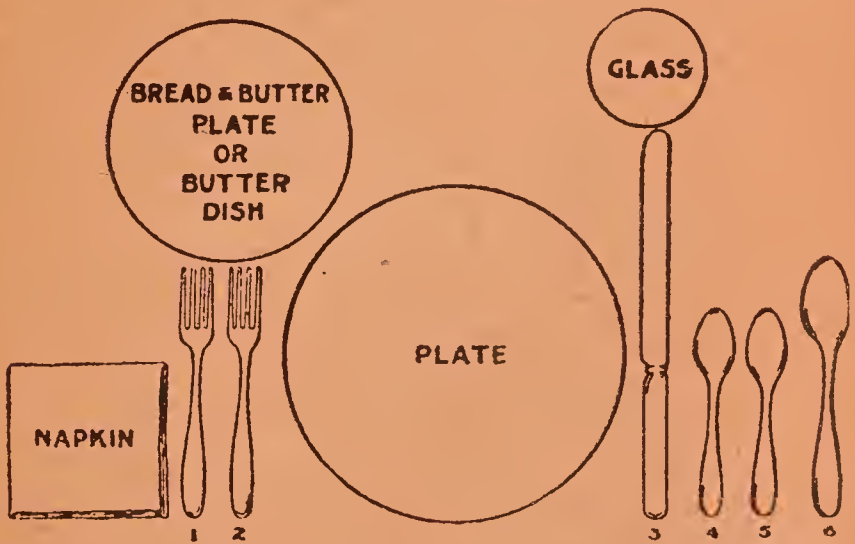
6. Make a drawing showing how to set the table for one person with the following silver and china: Salad fork, dinner fork, dinner knife, dessert spoon, coffee spoon, soup spoon, dinner plate, bread and butter plate, glass and napkin. (Girls.)

Illustration showing placing of china and silver

Silver

- 1 Salad fork.
2. Dinner fork.
3. Dinner knife.
4. Dessert spoon.
- 5 Coffee spoon.
- 6 Soup spoon.

In using silver, use from the outside.



Edge of Table.

7. Show by drawing some good method of testing seed corn. (Boys.)

Self explanatory.

8. Name the spectrum colors.

Red, orange, yellow, green, blue, violet, indigo.

9. Name a flower or plant in each of which a different one of the spectrum colors prevail. Sketch one of the flowers you have named.

Geranium is red. Sunflower is orange. Buttercup is yellow. Ferns are green. Bluebells are blue. Violets are violet. Flax is indigo. Sketch any of the flowers named.

10. What is meant by "center of vision?"

Center of vision or point of sight is that to which the eye of the spectator is directed when he looks straight ahead.

11. Make a sketch of your schoolhouse.

Sketches will vary.

12. Write a "Mother Goose Rhyme" and illustrate it.

Hickory, dickory, dock,
The mouse ran up the clock,
The clock struck one,
The mouse ran down,
Hickory, dickory, dock.

Sketch a clock with the hands indicating "one." Sketch a mouse running down the long pendulum, or jumping from the clock.

13. What is a perspective drawing?

The art of making upon a plane, called the picture plane, such a representation of objects that the lines of the drawing appear to coincide with those of the object, when the eye is at a fixed point called the station point.

14. Name two pictures you have studied. Describe them and name the artists who painted them.

Answers vary.

15. Draw a poster appropriate to the month of May. Sketch trees in blossom or some other spring scene.

16. Draw three flowers which bloom during the month of May.

Daisies, violets, buttercups, apple blossoms. Sketch any three.

17. Draw one above the other, a cube, a sphere, and a cylinder. Each is so placed as to show the top. The cube stands so that one of its vertical edges is directly in front. Do not forget the foreshortened circle of the cylinder (teacher may explain).

Self explanatory.

18. On the table lies a book and in front and a little to the left stands a tall candlestick. Draw.

Self explanatory.

19. An old fashioned straight side cider jug with a brown top stands on the table, and beside it are two plain glasses. Draw.

Self explanatory.

20. Look from a window on a fiercely windy and rainy day. See four trees at a distance with their tops showing the force of the wind. Oblique light lines show that it rains as well as blows. Draw.

Self explanatory.

21. Draw a twig of autumn leaves, placed so all can see. If you have water colors or crayolas, color drawing if the leaves call for it.

Self explanatory.

22. Look out of school house window at some tree. Draw this with pencil as it appears to you.

Self explanatory.

23. Draw a bottle or vase sitting on the teacher's desk before you. Shade along sides, diminishing toward middle of the object to show curvature of the object.

Self explanatory.

24. Draw some hat in reasonably good shape. Before beginning fix in mind the lines necessary to make the outline of the drawing. Then fill in needed lines.

Self explanatory.

25. Draw a twig of autumn leaves from the twig on the desk before you. Use pencil or crayon.

Self explanatory.

26. Draw a man's straw hat as it would appear to you if it were in front and a little above the level of the eye. It would be better if you could have the object so placed.

Self explanatory.

27. Draw the drinking pail as it appears to you when placed before you on the teacher's desk. Shade along the sides, diminishing toward the middle of the pail to show the curvature of the pail.

Self explanatory.

28. Plan a simple valentine and draw it as neatly as you can. In it print, "To My Valentine."

Self explanatory.

29. Indians were present at the first Thanksgiving. Draw a wigwam and some trees about it as a suggestion of the fact.

Self explanatory.

30. Draw an inch border, using a leaf as a suggestion.

Self explanatory.

31. Draw a box without a lid, below and to the left of the eye.

Self explanatory.

32. Define horizon line and draw a landscape illustrating.

The horizon line is the line in drawing where earth and sky seem to meet. Sketch a landscape scene.

33. Draw a circle, a square, a triangle, a rectangle, an oval.

Self-explanatory.

34. Make a drawing of a leaf of the "CORN" which is "KING" in Nebraska. Draw a "Feb. 1912" calendar, originating the ornamental part.

Self-explanatory.

35. Draw a cube above and to the right of the eye. Draw a leaf, using a triangle as its type shape.

Self-explanatory.

36. Draw a leaf using a triangle as its type shape.

Self-explanatory.

37. Draw a winter scene four inches by five inches, showing a tree in the foreground, distant house, and trees.

Self-explanatory.

38. Make a drawing to represent your house.

Self-explanatory.

39. Draw a design suitable for a wall decoration.

Self-explanatory.

40. Make a drawing of a potato, apple, pumpkin.

Self-explanatory.

41. What are construction lines? Give example.

Construction lines are lines drawn lightly at the beginning to help locate and form the real outline of the object. They may be called imaginary guides.

42. Draw a glass partly filled with water, a little below the eye.

Self-explanatory.

43. Define: horizon, axis.

Horizon is where the earth and sky seem to meet.

Axis of a solid is an imaginary line passing thru its center and about which the different parts are symmetrically arranged.

44. Draw a double row of trees in perspective and leave construction lines.

Self explanatory.

45. How can a child be led to see the art in things?

By the study of good pictures, statuary, etc.

46. Draw a calendar for December, making the design appropriate for the month.

Self explanatory.

47. What plants, etc., can you find to use for drawing lessons in the month of May? In October?

Daisy, violet, cherry blossoms are appropriate for Spring. (May)

Autumn leaves or ripe fruit is appropriate for Fall (October).

48. Make a drawing that will illustrate perspective.

Self explanatory.

49. Define a working drawing and illustrate by a drawing.

A working drawing is a drawing that gives all the information necessary for a workman to construct the object. Example: Floor plans of a house. Plans of a school ground.

50. Draw a bushel basket filled with potatoes.

Self explanatory.

51. Make a drawing that will indicate spring of the year.

Self explanatory.

52. Arrange within a rectangle a group of tree trunks rising against the sky.

Self explanatory.

53. Construct a border design, using the oak leaf as the central figure.

Self explanatory.

54. Write a paragraph on the subject of "Drawing in the public schools."

Drawing is essential as a lesson because it teaches pupils to use care, neatness and accuracy. It also creates a love for the beautiful and may be made the most interesting lesson of the day as there are such a variety of subjects to treat. Water coloring is especially good to create interest and often times with a little patience on the part of the teacher pupils are able to produce really beautiful drawings after only a few weeks' practice. Drawing, as well as writing, should be taught every day in order to obtain the best results.

55. What is an outline drawing?

Outline drawing is the representation of an object by lines defining its extreme outside limits, and such abrupt changes in its surface as can be represented by individual lines.

56. Name the six spectrum colors?

See No. 8.

57. Name three great pictures, and the artist of each.

"The Gleaners," by Jules Breton.

"Madonna of the Chair," by Raphael.

"Feeding Her Birds," by Millet.

58. What is your favorite picture? Write a paragraph telling why you like it, or what you like in it.

Answers vary.

59. Tell simply and clearly what you understand by horizon line; construction line; convergence. Illustrate these by drawings.

See No. 32 and No. 41. Convergence is the tendency to come together as seen in foreshortening.

60. Draw a design for a book mark which shall be a gift for: (1) a friend who is fond of reading; or (2) a friend who likes skating; or (3) a friend who is fond of Boys and Girls' Club Work.

(1) Sketch a scene of an open fireplace with a library table and lamp near by while a comfortable chair sets near the table upon which are scattered books and magazines.

(2) Sketch some winter scene, perhaps a frozen pond upon which people are skating.

(3) Sketch some article which the club represents such as a pig for the Pig Club worker. A group of cans filled with vegetables or fruit for the Canning Club worker or a shock of corn for the Corn Club worker. Other ideas would probably suggest themselves.

61. Draw, (1) a cube; (2) a square; (3) a rectangle; (4) a pyramid and (5) a cylinder.

Self explanatory.

DEFINITIONS

Aesthetics. The science which treats of the beautiful, and its various modes of representation in Nature and art; the philosophy of the fine arts.

Accent. Emphasis of light or of dark in a light-and-shade drawing; of dark in an outline drawing; and of color or of light and dark in a color sketch.

Altitude. The perpendicular distance between the bases, or between the vertex and the base, of a solid or plane figure.

Apex. The summit or highest point of an object.

Appearance. The image produced in the eye by the outline, light and shade, or color of any object.

Arrangement. The orderly disposition of objects or forms.

Axis of a Solid. An imaginary straight line passing through the center and about which the different parts are symmetrically arranged.

Axis of a Figure. A straight line passing through the center of a figure, and dividing it into two equal parts.

Axis of Symmetry. A straight line so placed in a solid or a plane figure that every straight line meeting it at right angles and extending in each direction to the boundary of the solid or figure is bisected at the point of meeting. In many solids and plane figures an axis of symmetry cannot be drawn.

Balance. The equality of parts, obtained by the proper distribution of lines or of light and dark.

Base. The opposite parallel polygons of prisms. The polygon opposite the vertex of a pyramid. The plane surfaces of cylinders and cones. The opposite parallel sides of a parallelogram or trapezoid. The shortest or longest side of an isosceles triangle, and any side in any other triangle, but usually the lowest.

Bisect. To divide into two equal parts.

Bisector. A line which bisects.

Blend. To soften and bring together.

Border. Ornament, usually composed of units

regularly repeated along a line.

Concave. Curving inwardly.

Concentric. Having a common center.

Construction. The making of any object.

Construction Lines. The lines by which the desired result is obtained.

Constructive Drawing. A drawing intended for the workman who is to make the object.

Contour. The outline of the general appearance of an object.

Convergence. Lines extending toward a common point, or planes extending toward a common line.

Convex. Rising or swelling into a spherical or rounded form.

Crescent. A figure of the shape of the new moon.

Curvature. Variation from straightness.

Curve. A line of which no part is straight.

Cylinder. A solid bounded by a curved surface and by two opposite faces called bases; the bases may be ellipses, circles or other curved figures, and name the cylinder. Thus a circular cylinder (the ordinary form) is one whose bases are circles.

Cylindrical. Having the general form of a cylinder.

Diverging Lines. Lines extending from a common point.

Edge. The intersection of any two surfaces. The boundary line. Edges are straight or curved, and are represented by lines.

Elevation. A drawing made on a vertical plane by means of projecting lines perpendicular to the plane from the points of the object. The terms elevation, vertical projection, and front view all have the same meaning.

Face. One of the plane surfaces of a solid. It may be bounded by straight or curved edges.

Foreshortening. Apparent decrease in length, due to a position oblique (or parallel) to the visual rays.

Free Arm Movement. Movement of the arm from the shoulder.

Free-hand. Executed by the hand, without the aid of instruments.

Hemisphere. Half a sphere, obtained by bisecting a sphere by a plane.

Horizon. In pictorial art, a horizontal line at the level of the eye.

Horizontal. Parallel to the surface of smooth water.

Level of the Eye. The level or position of a horizontal plane passing through the spectator's eye.

Line. A line has length only. In a drawing its representation has width but is called a line.

Straight. One which has the same direction throughout its entire length.

Curved. One no part of which is straight.

Broken. One composed of different successive straight lines.

Mixed. One composed of straight and curved lines.

Center. A line used to indicate the center of an object.

Construction. A working line used to obtain required lines.

Dotted. A line composed of short dashes.

Dash. A line composed of long dashes.

— — — — —
Dot and Dash. A line composed of dots and dashes alternating. — - - - -

Dimension. A line upon which a dimension is placed.

Full. An unbroken line, usually representing a visible edge.

Shadow. A line about twice as wide as the ordinary full line.

A straight line is often called simply a line, and a curved line, a curve.

Longitudinal. In the direction of the length of an object.

Model. A form used for study.

Oblique. Neither horizontal nor vertical.

Oblong. A rectangle with unequal sides.

Ornament. Decorative arrangement of line, light and shade, color, or relief.

Parallel. Having the same direction and everywhere equally distant.

Perspective. The art of making upon a plane, called the picture plane, such a representation of objects that the lines of the drawing appear to coincide with those of the object, when the eye is at one fixed point called the station point.

Plan. Plan, horizontal projection, and top view

have the same meaning, and designate the representation of an object made on a horizontal plane by means of vertical projecting lines. In architecture it means a horizontal section.

Profile. The contour outline of an object.

Retreating. Going away from.

Rosette. Arrangement of petal-like units about a center .

Shadow. Shade and shadow have about the same meaning, as generally used; but it will be well to designate by shadow those parts of an object which are turned away from the direct rays of light, while those surfaces which receive less direct rays and are intermediate in value between the light and the shadow are called shade surfaces.

Similar Figures are those which have the same shape.

Solid. A solid has three dimensions, length, breadth and thickness. It may be bounded by plane surfaces, by curved surfaces, or by both plane and curved surfaces. As commonly understood, a solid is a limited portion of space filled with matter, but geometry does not consider the matter and deals simply with the shapes and sizes of solids.

Sphere. A solid bounded by a curved surface at every point of which is equally distant from a point within called the center.

Working Drawing. One which gives all the information necessary to enable the workman to construct the object.

BOOKKEEPING

Q. 1.—What is bookkeeping? Why should a person know how to keep books?

A.—(a) Bookkeeping is the art, method or practice of recording business transactions in a systematic manner to show the true condition of a business.

(b) It is often necessary to show other people facts about our business transactions and this can be done only by means of accurate records. Young people should early be taught to keep records of their daily receipts, expenditures and all credit transactions, even though it is only a few cents, for such a practice will serve as a check on extravagance and cultivate business habits which will be of great value in later life.

Q. 2.—What is a note? a check? a draft? a money order? a receipt?

A.—A note, sometimes called a promissory note, is a written promise to pay to the order of a certain party, or to bearer, a stated sum of money, at a specified time.

A check is a written order for money drawn on a bank, banker or bank cashier, payable on demand without interest, to the person named therein, or to his order, or to bearer.

A draft is an order from one bank or mercantile house to another to pay a specified sum of money to a third party.

A money order is a government order for the payment of money issued at one postoffice and payable at another.

A receipt is a written or printed acknowledgment of the acceptance of money, or whatever is specified therein.

Q. 3.—George W. Cummings orders 12 Breasted Maps of the United States from the University Society of Chicago at \$10 each. Write the letter ordering the maps.

A.—

1322 Howard Street,
Omaha, Nebraska,
July 20, 1921

University Society,
Chicago, Illinois.

Gentlemen:

Please ship by Adam's Express 12 (twelve) Breasted maps of the United States at \$10 each.

Respectfully,
George W. Cummings.

Q. 4.—Write the bill for the maps sent Mr. Cummings.

A.—

Chicago, Illinois,
July 27, 1921.

Geo. W. Cummings,
1322 Howard Street,
Omaha, Nebraska.

To University Society
12 Breasted Maps at \$10.

Dr.
\$120.00

Q. 5.—Write the check of Mr. Cummings in payment of the bill. The check is on the Farmers State Bank.

A.—

Omaha, Nebraska,
August 3, 1921.

FARMERS STATE BANK

Pay to the order of University Society - \$120.00
One Hundred Twenty - - - - - Dollars

Geo. W. Cummings.

Q. 6.—Make an inventory of the following articles found in the desk of a pupil: 1 Reader 85 cents, 1 Arithmetic 90 cents, 1 Speller 35 cents, 1 Grammar 65 cents, 1 Physiology 75 cents, 1 Geography \$1.20, 1 compass 35 cents, 2 note books each 20 cents, 1 ruler 10 cents and 1 protractor 15 cents.

A.—Inventory of articles in pupil's desk:

1 Reader	\$.85
1 Arithmetic	.90
1 Speller	.35
1 Grammar	.65
1 Physiology	.75
1 Geography	1.20
1 Compass	.35
2 Note Books at 20c.....	.40
1 Ruler	.10
1 Protractor	.15
Total	\$5.70

Q. 7.—Horace Billings borrows \$250 of Samuel Kent. He is to have the money for 90 days and is to pay 8 per cent interest. Write the note.

A.—

\$255. Minden, Nebr., July 27, 1921.

Ninety days after date, I promise to pay to the order of Samuel Kent - - - - -

Two Hundred Fifty-five - - - - - Dollars
at First National Bank.

Value received with interest at 8 per cent.

Horace Billings.

Q. 8.—John Lawson has money deposited in the Farmers' State Bank of Pawnee City. He owes Sawyer Barclay & Co. of the same place an account amounting to 62 dollars. He pays the amount by check. Write the check.

A.— Pawnee City, Nebr., July 27, 1921.

FARMER'S STATE BANK

Pay to the order of Sawyer Barclay & Co. - - -
 Sixty-two - - - - - Dollars.
 \$62. John Lawson.

Q. 9.—Write the receipt for the account given in the eighth question.

A.— Pawnee City, Nebr., Aug. 21, 1921.
 \$62.00.

Received from John Lawson, the sum of
 Sixty-two Dollars on account.

Sawyer Barclay & Co.

Q. 10.—Which is the best way to send money through the mails; by check, draft, money order, or currency? Why?

A.—Money order or draft as there is a permanent record kept of where money is sent and who cashes the amount.

Q. 11.—You purchase a bill of goods from C. F. Williams and Company amounting to \$25.40. You paid for the goods by check. Write the check.

A.— Minden, Nebr., Aug. 3, 1921.

FIRST NATIONAL BANK

Pay to the order of C. F. Williams & Co. - \$25.40
 Twenty-five and 40-100 - - - - - Dollars
 F. D. Lawson.

Q. 12.—Mr. R. E. James owed you \$40.50. He paid you today. Write a receipt for him.

A.— Minden, Nebr., July 10, 1922.

Received of R. E. James - - - - -
Forty and 50-100 - - - - - Dollars
in full of account to date.

\$40.50.

Frank Smith.

Blank receipts are generally used, which provide spaces for names, amount, etc. When ordinary paper is used, the same form should be followed, date on first line, name on second, amount in words on third, whether in full settlement or not, on fourth, amount of figures on fifth, and also the signature.

Q. 13.—How is a check, draft or a note endorsed?

A.—A check, draft, note or any negotiable paper is endorsed by the holder writing his name upon the back. This is done to transfer the title or to enable another person to collect it. Unless there is an express provision to the contrary, the endorser is responsible for the payment. There are several kinds of endorsements. A few of the most important forms are illustrated below.

Blank Endorsement

J. E. Jones

The bare signature of J. E. Jones on the back, constitutes a **blank endorsement**, which makes it payable to any holder. This is the most common form of endorsement.

Full Endorsement

Pay to F. E. Miller, or order,
J. E. Jones.

This endorsement stops the transfer of the paper until F. E. Miller himself endorses it. It protects the endorsee (F. E. Miller) against the collection in case of loss.

General Endorsement

Pay to F. E. Miller.
J. E. Jones.

Under this form of endorsement, Miller cannot transfer the paper, even by endorsement, until he adds the words, "or order."

Endorsement for Deposit

For deposit, F. E. Miller

This endorsement is used when the payee sends checks to the bank for deposit, and wishes to protect himself against possible payment of the checks, or any portion of them, to the clerk by whom they are sent.

Endorsement for Collection

Pay to the First National Bank,
or order, for collection.

J. M. Stearns.

This endorsement merely gives the bank, or any one whom it may designate, the power to collect the paper.

Q. 14.—Of what value is it to a person to be able to write a good business letter?

A.—When the replies to an advertisement of any kind are very numerous, possibly only the best-looking envelopes are opened, and perhaps not more than a half dozen are referred to the person who is to make the selection. It is important, therefore, to pay careful attention to the arrangement of the address, and to write neatly on paper of a business size, expressing your thoughts very briefly and to the point as business men have no time to read a lengthy, poorly composed letter.

Q. 15.—Write a business letter.

A.—

2224 Osgood Street,
Chicago, Ill., July 21, 1921.

Mr. Oscar Warp,
Minden, Nebr.

Dear Sir:—Your "Eighth Grade Question Book" has just come to my notice, so I am writing to ask the price and if you supply a teachers' manual for same?

From the description, I think I should like it for my class of 50 boys in September.

Kindly let me hear from you at your earliest convenience as I do not expect to be at this address after August 1.

Thanking you for any courtesy, I am,

Yours sincerely,

Sylvia James.

Q. 16.—Answer a letter to a business man who has advertised for an office boy or girl.

A.—Answering an Advertisement.

WANTED—Boy under 16, grammar-school graduate, good penman, and quick at figures. Steady advancement to the right boy. Address in own handwriting: A. B. S., Courier Office.

Letter

157 Market Street, Odell, Ill.

June 23, 1922.

A. B. S., Courier Office,

Salina, Kansas.

Dear Sir:

I beg leave to offer my services in reply to your advertisement in the Courier today. I am 15 years of age, and am now completing my first year of high school. I enclose copies of testimonials from my pastor and my teachers.

Respectfully yours,

Jack Richard.

Q. 17.—Write an order to your home grocer for a half dozen grocery supplies.

A.—

1933 Burlington Avenue,
Hastings, Nebraska,
Sept. 5, 1922.

United Grocery Company,
Hastings, Nebraska.

Gentlemen:

Please deliver to my address as soon as possible the following order:

5 cans beans.
3 loaves bread.
2 cans cherries.
10 pounds sugar.
6 pounds coffee.
1 pound cheese.

Yours truly,

Mrs. Frank Goss.

Q. 18.—Write a grocer's statement of account for the above order. Receipt the bill, showing that payment has been made.

A.—

Hastings, Nebr., Sept. 6, 1922.

Mrs. Frank Goss.

Bought of United Grocery Co. Sept. 5, 1922.

10 pounds sugar at 8c.....	.80
5 cans beans at 20c.....	\$1.00
3 loaves bread at 10c.....	.30
2 cans cherries at 20c.....	.40
6 pounds coffee at 50c.....	3.00
1 pound cheese at 40c.....	.40

Total\$5.90

Received payment January 1, 1923.

United Grocery Company.

Q. 19.—What is a debtor? Creditor?

A.—A debtor is one who owes a debt.

A creditor is one who gives credit or one to whom money is due.

Q. 20.—What is an account?

A.—An account is all debts and credits involved in a business transaction, arranged under a title or heading.

Q. 21.—Name the sides of an account.

A.—There are two sides; the left hand or debit side which contains the sums for which the account has become indebted to the business, and the right hand or credit side which contains the sums for which the business has become indebted to the account.

Q. 22.—What are resources? Liabilities?

A.—The **Resources** of a firm consist of all property belonging to the firm, such as cash, merchandise, real estate, bills receivable, furniture and fixtures, etc., and all debts owed to the firm by other firms or persons.

Liabilities of a firm consist of all debts owed by the firm such as accounts payable, interest due and unpaid, rent due and unpaid, and everything else for which the firm is liable for payment.

Q. 23.—What is the balance of an account?

A.—The balance of an account is the difference between the respective sums of the debit and credit sides.

Q. 24.—What two systems of bookkeeping are there?

A.—The two systems of bookkeeping are:

Single Entry which usually provides for keeping accounts with persons only. Only a "value

received" or a "value given" is named in the record of a simple transaction.

Double Entry is a system wherein for every "value received" a corresponding "value given" is named in the record, hence two entries or "double entry."

Q. 25.—What books are necessary in single entry? Double entry?

A.—The books necessary in single entry are daybook, journal, cashbook, and ledger. In double entry are used daybook, journal, ledger, cashbook, salesbook, invoice book, billbook, passbook, and timebook.

Q. 26.—How should an entry be made in a daybook?

A.—In making an entry give the date, nature of the transaction, name of person, firm or corporation, nature of the payment, items with price.

Q. 27.—What is the use of the ledger? Journal?

A.—The ledger is the final book and contains a record of all the debits and credits of every business transaction. These are arranged under appropriate heads, giving in condensed form a statement of each account.

The journal is a book between the day book and ledger and contains a classified list of all debits and credits found in the day book. Its use is to simplify a transfer of debits to the ledger.

Q. 28.—What is posting?

A.—Posting is the transferring of debits and credits to the ledger.

Q. 29.—What is an invoice book?

A.—An invoice book is a book for keeping a record of goods bought, from whom purchased and on what terms.

Q. 30.—Define gain, loss.

A.—The **Gains** of a business are the profits derived from all sources, such as merchandise, sale of real estate, interest and discount paid or allowed to the firm, and anything else that shows a profit in handling.

The **Losses** of a business consist of those amounts paid out for running expenses which are usually charged to the expense account. All amounts paid out for interest and discount are also losses.

Q. 31.—What are “notes receivable” and “notes payable?”

A.—Notes receivable are notes due the firm. Notes payable are notes to be paid by the firm.

Q. 32.—What is merchandise? Investment? Insolvency? Trial balance?

A.—Merchandise is anything bought and sold. An investment is a certain amount of money or its equivalent in property put into a business. Capital is the whole investment of the business.

Insolvency is the condition of a business that cannot pay its debts. The liabilities exceed the resources.

Trial balance is a test of the correctness of the ledger.

Q. 33.—Why should we know how to keep books?

A.—Everybody that earns and spends may be said to be in business—the boy, the girl, the laborer, the mechanic, the farmer, the physician, the housewife, the clerk, etc.

For the proper management of one's financial affairs the keeping of accounts is essential. An

examination of the receipts and expenditures will often suggest ways of increasing the income and of decreasing the outgo.

While yet in school, boys and girls should acquire the habit of keeping a record of money received and spent.

Also see No. 1.

Q. 34.—What is debit? Credit?

A.—Debit is a term applied to amounts that are entered on the left-hand, or “debit” column of a book or an account.

Credit is a term applied to amounts that are entered on the right-hand or “credit” column of a book or account.

Q. 35.—John Jones bought the following of C. C. Brown & Co.: 1 sack flour at \$1.65, 3 bu. potatoes at \$1.25, 1 sack meal at \$.50. Make an itemized bill for the account.

Aurora, Nebr., Aug. 1, 1922.

John Jones

Bought of C. C. Brown & Co.

1 sack flour at \$1.65	\$1	65
3 bu. potatoes at \$1.25	3	75
1 sack meal at .50		50
	<u>\$5</u>	<u>90</u>

Q. 36.—Name three safe ways of sending money through the mails.

A.—Money may be safely sent through the mails in the form of Postoffice Money Order, Express Money Order or Bank Draft.

Q. 37.—What is the object of keeping a cash account?

A.—The purpose of a cash account is to keep a record of all cash received and all cash paid out.

Q. 38.—Make out a cash account from the following: Received \$5.25 for eggs, \$10.25 for butter, \$30 salary. You paid out \$3.75 for a hat, \$2.60 for gloves, \$1.05 for stamps.

A.—

Cash

Dr.

Cr.

To eggs	\$5 25	By hat	\$3 75
To butter	10 25	By gloves	2 60
To salary	30 00	By stamps	1 05

We debit cash when it is received and credit cash when it is paid out.

Q. 39.—What is the general purpose of bookkeeping?

A.—The general purpose of bookkeeping is to keep a plain and systematic record of business transactions and of the profits and losses that result from these transactions.

Q. 40.—What does the term "cash" include?

A.—The term "cash" includes money on hand or in bank or any demand or sight paper immediately convertible into cash, as checks, bank drafts, express or post-office money orders, etc.

Q. 41.—What is the purpose of the cash account?

A.—The purpose of a cash account is to keep a record of all cash received and all cash paid out.

Q. 42.—What is shown by the respective sides of the cash account?

A.—The debit side shows all cash received and the credit side shows all cash paid out.

Q. 43.—Which side of the cash account should be the greater, and why?

A.—The debit side should be the greater as we cannot pay out more cash than we receive.

Q. 44.—What does the balance of the cash account show?

A.—The balance shows the amount of cash on hand.

Q. 45.—What does the term "Merchandise" imply?

A.—The term "Merchandise" means all goods in which we deal for the purpose of profit.

Q. 46.—What is a personal account?

A.—A personal account is an account with a person or firm.

Q. 47.—What is meant by selling goods on account?

A.—Selling goods "on account" means selling without receiving payment for them at the time of making the sale.

Q. 48.—In writing a note, what specifications should be set forth?

A.—In writing a note we should specify the place of the note, time, date, name of the payee, rate of interest if any, and the maker's signature.

Q. 49.—What facts should an invoice set forth?

A.—The invoice should set forth the quantity and kinds of goods sold, the price, total amount of each item, and the discount allowed, if any; also the buyer's address, the date, terms of the sale, and a receipt by the seller of any payment that may have been made.

Q. 50.—What is the purpose of an expense account?

A.—The purpose of the expense account is to show the amount expended for ordinary running expenses.

Q. 51.—What is bookkeeping?

A.—Bookkeeping is the art or practice of keeping a systematic record of business transactions, so as to show their relation to each other and the condition of the business.

Q. 52.—Of what value is the study of bookkeeping?

A.—Bookkeeping is of value for the following reasons:

1. It trains us to record business transactions accurately.

2. It gives us a knowledge of business terms, documents and methods of banking.

3. It trains us in the various types of business organization and management.

4. It instils habits of neatness, accuracy, and various other good habits.

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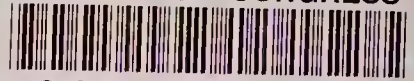
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